LIBRARY
OHIO STATE UNIVERSITY

Tax Laws of Ohio

As Codified and Revised for

1915

General Code

So Far as the Same Relate to the Assessment of Personal Property by

District and Deputy Assessors With Instructions

By the Tax Commission of Ohio

HJ
4591
O3
1915

Ohio. Laws, statutes, etc.

The Tax Laws of Ohio

AS CODIFIED AND REVISED FOR

1915

GENERAL CODE

(MARCH 31, 1915)

SO FAR AS THE SAME RELATE TO

Assessment of Personal Property

BY

DISTRICT AND DEPUTY ASSESSORS,
WITH INSTRUCTIONS

By the Tax Commission of Ohio

COLUMBUS, OHIO:
THE F. J. HEER PRINTING CO.
1915

AS 4391
03
1915

SECTION 54, 55 AND 56 OF THE WARNES LAW.

SECTION 5624-7. § 54. The tax commission of Ohio shall, from time to time, prescribe such general and uniform rules and regulations and issue such orders and instructions, not inconsistent with any provision of law, as it may deem necessary respecting the manner of the exercise of the powers and the discharge of the duties of any and all officers, relating to the assessment of real and personal property and the levy and collection of taxes.

SECTION 5624-8. § 55. The tax commission of Ohio shall, from time to time, prescribe for and furnish to all district assessors, district boards of complaints, county auditors and county treasurers blank forms for all oath of office, statements, returns, reports, tax lists and duplicates, abstracts, records of proceedings, complaints, notices of appeal, tax bills and receipts, and all other documents, files and records authorized or required by any provisions of law relating to the assessment, levy and collection of taxes, or by any rules, regulations, orders or instructions of the commission, and blank forms of records and papers for all proceedings and official actions authorized or required by the provisions of any law relating to the assessment, levy and collection of taxes or by any rules, regulations, orders or instructions of the commission. District assessors, their deputies, district boards of complaints, county auditors, county treasurers and all other officers and all persons required to list property for taxation shall use true copies of such blank forms.

SECTION 5624-9. § 56. The tax commission of Ohio shall cause the rules and regulations prescribed by it to be observed, the orders and instruction issued by it to be obeyed and the forms prescribed and furnished by it to be observed and used. For the purpose of enforcing its rules, regulations, orders and instructions and compelling the observance and use of the forms prescribed by it the commission may institute, or cause to be instituted any proceeding, either civil or criminal, provided by law as a punishment for neglect, failure or refusal to obey any lawful requirement or order made by the commission, or as a means of preventing the violation or disobedience of such orders or compelling their enforcement. All such provisions of law shall be deemed to apply to the enforcement of the rules, regulations, orders and instructions of the tax commission of Ohio prescribed or issued under the authority of this act.

INSTRUCTIONS TO DISTRICT AND DEPUTY ASSESSORS.

The primary object of the Warnes law is to place the assessing machinery of the state under central supervision to the end that property of the same class may be assessed at the same relative value throughout the state and to secure a better return of intangible property.

Tangible property is that which may be seen and felt, but only evidence of intangible property may be seen and felt. The latter includes such property as mortgages, notes, accounts receivable, investments in bonds, shares in joint stock companies and building and loan associations and annuities. This class of property is to be listed under Items 13 to 16 and the success of the new law depends largely upon the ability of the deputy assessors to secure proper returns under these items. A low tax rate is guaranteed by law and there can be no reasonable excuse for the failure of anyone to return his or her property at its true value. District and deputy assessors are expected to make special efforts to secure full returns under these items.

GENERAL RULES FOR THE APPRAISEMENT OF PERSONAL PROPERTY FOR TAXATION IN OHIO.

At true value.

The constitution and the statutes of the state provide that all property, both real and personal, be assessed at its true value in money and all property must be so listed by the owner or the person who has the control thereof. A wife is required to list her property separately from that of her husband.

Exemptions.

Every natural person is entitled to exemption on One Hundred Dollars of personal property, and in addition thereto, necessary wearing apparel and articles of food for present use are not regarded as objects of taxation. This exemption may not be allowed on the return of a business of an individual and also on his other personal property, such as household goods, etc., and only one exemption—to the head of the family—can be allowed in the same household, except where the personal property of a wife or other member of the family is separately owned and listed. Legal representatives of living persons, such as guardians, attorneys, agents and the like, may exercise this exemption as to each of the persons so represented, but administrators and executors, being the representatives of their respective decedents, may not make such deductions from the aggregate of the property under their control.

Agents, etc.

Property in possession or control of a person as parent, guardian, trustee, executor, administrator, receiver, accounting officer, factor or agent, must be listed separately, in the name of such parent, guardian, etc.

Listing by assessor.

The deputy assessor must call at the residence, office or place of business of every person of full age and sound mind, male or female, and present a personal property blank with instructions to fill it out according to law. Personal investigation must be made in every instance by the deputy assessor and if, in his judgment, the values placed upon any of the items of the return are incorrect, he should value the property himself, or make such revision as to him seems just and proper.

Incorporated companies.

Public utilities, such as steam and electric railways, telephone and telegraph companies, etc., and other incorporated companies are not required to make return to the deputy assessor. A blank should be filled out, however, showing the names of such companies and their addresses, (except public utilities, whose returns are made to the Tax Commission) to serve as information for the district assessor to see that returns are made by each of such companies.

Section 5369, General Code, requires the person listing personal property to make oath that the value affixed to each item is the value as ascertained by the usual selling price thereof for cash at voluntary sale, at the time and place of listing; and if there is no usual selling price, then at such price as can be obtained therefor in money at such time and place.

Section 5388, General Code, requires personal property to be listed at the selling price thereof if known to the person whose duty it is to fix the value thereon, and if not known, then at such price as is believed could be obtained therefor.

Oath.

The deputy or district assessor must administer the oath in every case. As a short form of oath, the following may be used:

"Do you solemnly swear that the affidavit to which you have subscribed your name is true, as you verily believe?"

Refusal to list.

Where persons refuse to list, or listing, refuse to be sworn, the deputy assessor must return the property himself at its true value. For this purpose he may examine, under oath, any person who he thinks has knowledge of the facts, making a complete record of the information obtained and attaching same to the return. If unable to obtain positive evidence of the items or value the deputy assessor may make the statement from general reputation and his own knowledge of the facts and circumstances.

Rules for ascertaining true value.

A general rule that may be followed in arriving at the true value of all classes of personal property is laid down

by the Supreme Court in the case of Pratt v. The State, 35 O. S., 514:

"* * * The best rule for ascertaining the value of * * * property would be to deduct from the market price of new goods of like kind a reasonable amount for the depreciation in value caused by the wear and use."

No uniform rule for depreciation can be adopted. Conditions in each particular case will govern. The prices offered by second-hand dealers should not control, but rather the value which represents the actual worth of all articles of personal property to the owner. The amount of insurance carried should also be taken into consideration.

These rules should be used as the basis for ascertaining the true value of all classes of personal property.

ITEMS OF THE TAX NOTICE.

(Form No. 4.)

Items 1 to 5—Live stock.

The deputy assessor should know the market value of all kinds of live stock and list the same in accordance therewith. Proper distinction should be made between common, graded and thoroughbred stock.

Item 6—Vehicles.

In listing automobiles and motor trucks the information called for on the tax notice should be given.

Item 7—Household goods, etc.

Attention should be called to the several divisions of Item 7 but a liberal allowance under the one hundred dollar exemption law should be accorded the householder.

Diamonds, other precious stones and all jewelry are included in Class "(d)" of this item, to which special attention is directed. Diamonds in particular have a commercial value, but all property of this class should be listed at its true value in money.

Item 9—Musical instruments.

A new classification under this item has been made.

Item 10—Merchandise.

The stocks of merchandise are to be assessed at their average monthly value. To the stock on hand April 1, 1914, add the purchases for the month and deduct the sales for the same time, less the gross profit thereon. The balance will represent the amount of goods on hand May 1; the monthly average will be obtained by continuing this process to April 1, 1915, and dividing the aggregate of the monthly invoice thus obtained by 12. Before the returns are accepted the deputy assessors should make proper inquiries to see that each return is at its true value. By ascertaining the actual amount of the last inventory and by observation from time to time as to the state of the trade in the particular line of business the deputy can often determine whether or not a fair return has been made. All merchandise on consignment is to be listed in the name of the owner by the person having the control thereof. Any

person engaged in selling personal property on commission who retains control of the property longer than forty-eight hours is defined by statute to be a merchant and should be listed as such.

Manufacturers must return—

Item 11—Manufacturers.

(a) The average value of all raw materials used in manufacturing within the year ending April 1, 1915.

(b) The monthly average value of all manufactured articles on hand during the same period.

(c) The tools and machinery not assessed as a part of the real estate.

Monthly averages are to be obtained as follows:

(a) To the manufacturer's stock (raw material) on hand April 1, 1914, add the amount purchased and deduct the amount used in manufacturing during the month; the balance will be the amount on hand May 1. The aggregate of twelve such monthly amounts divided by 12 will give the required monthly average.

(b) To the cost of the manufactured articles on hand April 1, 1914, add the cost of all articles completed and deduct the cost of the articles sold during the month; the balance will be the amount on hand May 1. The aggregate of twelve such monthly amounts divided by 12 will give the required monthly average.

Item 13—Moneys.

This item includes all moneys either in possession or on deposit subject to check or withdrawal on demand. Postal Savings Bank deposits come within this class. Uncertified outstanding checks can not be deducted from deposits in banks.

Item 14—Credits.

This item includes all credits as defined by Section 5327, General Code, and is divided into two classes:

(a) Which covers mortgages, notes, accounts receivable, judgments and all other legal claims and demands for money or other valuable thing;

(b) All stock and shares in building and loan associations.

From the aggregate of items "a" and "b" may be deducted all *bona fide* debts. Neither an excess of debts over credits nor the debts of a person having no credits, may be deducted from any item of the tax notice other than Item 14. Credits are not required to be listed at more than the owner thereof believes will be received or can be collected.

Item 15—Bonds, stocks and annuities.

Shares of stock of Ohio corporations and of foreign corporations all of whose property is taxed in Ohio in the name of the corporation are not required to be listed. (See Rule 7, page 2 of the tax notice, [Sec. 192 G. C.,] for the exemption of the stock of certain other foreign corporations.) Outstanding bonds of the State of Ohio or of any city, village, hamlet, county, township or school district of the state issued prior to January 1, 1913, are exempt from

taxation. All such bonds issued on or after January 1, 1913, and all industrial bonds should be listed. Bonds of the United States are non-taxable.

Item 16—Moneys invested in non-taxable securities.

If money has been invested in bonds of the United States within the year the money so invested should nevertheless be returned for the proportionate time the same was held. To illustrate: If $10,000, returned in 1913, was held six months and then invested in United States bonds, the return for 1913 should be for one-half of the amount, or for $5,000.

The possession of property, tangible or intangible, presumes ownership and where a taxpayer is the owner of credits the burden rests upon him to show that he is entitled to a deduction for debts. Deputies are expected to be very diligent in securing full returns of this class of property and should call particular attention to Items 13 to 16 inclusive, before the oath is administered.

Items 18 and 19—Dogs.

All dogs should be listed for the purpose of the per capita tax, but care must be exercised by deputy assessors in determining the owner or harborer. If the owner of a dog desires to place a value upon his dog as personal property the amount thereof shall be entered in Item 17 in addition to the proper listing under 18 or 19.

Cigarette returns.

Any person who sells cigarettes, or cigarette wrappers or any substitute for either, is liable for the tax on such traffic and the assessors are required to secure complete returns of the business.

Liquor returns.

Returns of the business of trafficking in intoxicating liquors are still required of deputy assessors by statute, notwithstanding the fact that each county liquor licensing board has a complete list of the same.

Statistics.

The statistics to be gathered by deputy assessors have to do with the agricultural interests of the state and are of inestimable benefit to farmers and those interested in agricultural pursuits. An abstract of these statistics is to be transmitted to the Ohio Agricultural Commission. Deputy assessors should use the utmost care in filling out that portion of the tax list. Any deputy assessor who neglects or refuses to perform his duty in this matter is liable to a penalty of from $20 to $100.

Deputy assessors should be uniformly courteous in the discharge of their duties and they have a right to the same treatment on the part of the taxpayer.

The terms of deputy assessors are indefinite and during good behavior.

If omissions or under-valuations of property are discovered hereafter the district assessors should be immediately notified.

A deputy assessor shall not act as agent or solicitor while actually engaged in the discharge of his official duties, or combine any private business whatsoever therewith.

District and deputy assessors are required to give earnest attention to these instructions and to the forms provided for the assessment of the several classes of real and personal property. Some of the statutory items have been subdivided, and it is required of district and deputy assessors to see that these values are separately entered.

INCORPORATED COMPANIES.

(1) The president, secretary, or principal accounting officer of every *Incorporated Company* (except banks and public utilities) is required, annually in the month of May, to make return to the district assessor of all personal property, moneys and credits of the company and of all the real estate necessary to its daily operation. Such property must be listed at its true value in money and the return verified by the oath of the person so listing.

(2) It is the duty of the district assessor upon receiving such returns to ascertain and determine the value of such property. From the aggregate value of all the property of each company the district assessor must deduct the value as assessed for taxation of any real estate included in the return, and then apportion the remainder in the manner provided in Section 5405 G. C.

(3) If no return is made to the district assessor, or if he is of the opinion that false or incorrect valuations have been made, or that the property has not been listed at its full value, or that it has not been listed in the location where the property belongs, he must have the property valued and assessed. Where no return or a false return has been made, the provisions of Sections 5398 to 5402 G. C., inclusive, apply, except that the duties devolving upon the county auditor therein are now vested in the district assessor.

(4) In determining the value of the property of an incorporated company, the district assessor is required to consider the assessed value of the real estate and personal property, moneys and credits, the capitalization as shown by the value of the stock and bonds, the amount of insurance carried, the amount of the inventory, the value at which the real estate is carried on the books of the company, the value of the personal property as returned by the company or as otherwise ascertained by the district assessor and every element which enters into or may be a factor in fixing the value.

(5) The information called for in the blank prepared for the returns of Incorporated Companies is to enable the district assessor to intelligently perform his duty in assessing the property of such companies, and it would appear to be an accommodation to the companies to permit them to supply it as a part of their returns, for otherwise the district assessor, if he found the information necessary, would be compelled to call persons before him and secure the information in that manner. Some of this information in certain instances may of little or no value, and district assessors

doubtless will exercise sound discretion in all such cases and waive such answers as are not deemed necessary.

The facts and circumstances surrounding each particular company, its property and business should be considered, and if this duty is intelligently and faithfully performed by the assessing officers, the property of all the incorporated companies in the state will be assessed at the full, true value and, consequently, equally and uniformly.

At this time when an earnest effort is being made to have all property assessed at its true value, it becomes the imperative duty of district and deputy assessors to see to it that this class of property is assessed at its true value, neither more nor less, in each instance.

(6) It is scarcely necessary to state that the real estate to be included in the return as being necessary to the daily operations of the company is real estate owned and used by the company.

BANKS.

It is the duty of the district assessor to fix the value of the shares of the capital stock of each incorporated bank and of each unincorporated bank whose capital is divided into shares; and to fix the value of the property representing capital of each unincorporated bank whose capital is not divided into shares. Blanks for these returns will be forwarded at the proper time and are to be made out in triplicate, one copy to be forwarded to the Tax Commission.

EQUALIZATION.

Provisions of the Warnes Law.

DISTRICT ASSESSOR.

Before making out the tax list, the district assessor shall examine and revise the returns of all property, both real and personal, and see that the valuations thereof are equal and uniform throughout his assessment district and at the true value in money. (Sec. 9.)

BOARD OF COMPLAINTS.

The board of complaints shall hear complaints and review the assessments of real and personal property. (Sec. 1.)

Such board shall hear all complaints, has power to lower or raise the assessment of all property submitted to it for review. (Sec. 14.)

The district assessor must give notice by publication that the tax lists have been completed and that complaints against any valuation or assessment made by him will be heard by the board of complaints at a certain time and place to be named in the notice. (Sec. 21.)

Complaints are to be filed with the county auditor. (Sec. 24.)

Such board may increase or decrease any valuation or correct any assessment complained of, and no other. (Sec. 25.)

No valuation may be increased without reasonable notice to the person in whose name the property is listed (Sec. 27), and no valuation may be decreased without affording the district assessor an opportunity to be heard thereon. (Sec. 28.)

APPEAL.

An appeal from the board of complaints may be taken to the tax commission of Ohio as provided by sections 31 and 32.

TAX COMMISSION OF OHIO.

Under Sec. 58 an abstract of the real estate and personal property shall be transmitted to the tax commission of Ohio by the district assessor, which commission by virtue of Sec. 59, shall determine whether or not such property is assessed at the true value thereof in money, and may increase or decrease the aggregate value of all or any class of such property by such a rate per cent or by such an amount as will place such property on the tax list at its true value in money. The commission may also order a re-assessment in any taxing district, when, in the opinion of the commission, such property has been unequally assessed. (Sec. 62.)

NEW STRUCTURES.

Special care should be taken to see that no building or other improvement constructed or begun since the first Monday of February, 1914, is omitted from the assessment this year. Any improvement or re-modeling which substantially enhances the value should be taken into consideration, whether the same has been completed or is in process of construction. Buildings which were partly completed and returned at a part of their value last year, should be assessed at their full value in money this year.

THE TAX COMMISSION OF OHIO.

TAX LAWS OF OHIO

AS CODIFIED AND REVISED FOR 1915

SO FAR AS THE SAME RELATE TO

ASSESSMENT OF PERSONAL PROPERTY

(13)

DEFINITIONS.

Meaning of word "person."

SECTION 5320. The word "person" as used in this title, includes firms, companies, associations and corporations; words in the singular number include the plural number, and words in the plural number include the singular number; and words in the masculine gender include the feminine and neuter genders. (R. S. Sec. 2730.)

"Personal tax."

SECTION 5321. The terms "person tax" and "tax on personal property" as so used, include all taxes, excepting only the tax upon real estate specifically as such. (R. S. Sec. 2860.)

"Real property" and "land."

SECTION 5322. The terms "real property" and "land" as so used, include not only land itself, whether laid out in town lots or otherwise, with all things contained therein but also, unless otherwise specified, all buildings, structures, improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or appertaining thereto. (R. S. Sec. 2730.)

"Investment in bonds."

SECTION 5323. The term "investment in bonds" as so used, includes all moneys in bonds, certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, states, or other incorporations, or by the United States, held by persons residing in this state, whether for themselves or others. (R. S. Sec. 2730.)

"Investment in stocks."

SECTION 5324. The term "investment in stocks" as so used, includes all moneys invested in the capital or stock of a bank whether incorporated under the laws of this state or the United States, or an association, corporation, joint stock company, or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by law, held by persons residing within this state, either for themselves or others. (R. S. Sec. 2730.)

"Personal property."

SECTION 5325. The term "personal property" as so used, includes first, every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company whether incorporated or unincor-

porated, and every share, portion, or interest in such stocks, profits, or means, by whatsoever name designated, inclusive of every share or portion, right, or interest either legal or equitable, in and to every ship, vessel, or boat, of whatsoever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this state, whether such ship, vessel, or boat is within the jurisdiction of this state or elsewhere, and whether it has been enrolled, registered, or licensed at a collector's office, or within a collection district in this state, or not; third, money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties thereto it is considered as security merely. (R. S. Sec. 2730.)

"Money" or "moneys."

SECTION 5326. The term "money" or "moneys," as so used, includes any surplus or undivided profits held by societies for savings or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand. (R. S. Sec. 2730.)

"Credits."

SECTION 5327. The term "credits" as so used, means the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due or to become due to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of the state, other than such as are held to be money, as hereinbefore defined, when added together, estimating every such claim or demand at its true value in money, over and above the sum of legal bona fide debts owing by such person. In making up the sum of such debts owing, there shall not be taken into account an obligation to a mutual insurance company, nor an unpaid subscription to the capital stock of a joint stock company, nor a subscription for a religious, scientific, literary, or charitable purpose; nor an acknowledgment of indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment to be a full consideration therefor; nor an acknowledgment made for the purpose of diminishing the amount of credits to be listed for taxation; nor a greater amount or portion of a liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there are no securities. Pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits, a greater portion of any credits than he believes will be received or can be collected, or a greater portion of an obligation given to secure the payment of rent than the amount that has accrued on any lease and remains unpaid. (R. S. Sec. 2730.)

PROPERTY SUBJECT TO TAXATION.

Property subject to taxation.

SECTION 5328. All real or personal property in this state, belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or otherwise, of persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom. Such property, moneys, credits, and investments shall be entered on the list of taxable property as prescribed in this title. (R. S. Sec. 2731.)

When public lands become taxable.

SECTION 5329. All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which are hereafter sold by the United States, shall be subject to taxation as other lands in this state immediately after such sale. School or ministerial lands shall not be sold for taxes until the purchase money therefor is fully paid, but shall be returned as delinquent, and continue on the duplicate, with the taxes of each year charged thereon, and added to the tax and penalty due when they became delinquent, until payment is made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands are resold by the county auditor, pursuant to the laws provided for the sale of such lands. (R. S. Sec. 2731.)

Lands held by religious society, etc., under lease of more than fifteen years subject to taxation.

SECTION 5330. All lands held under lease for a term exceeding fifteen years, and not subject to re-valuation, belonging to the state, a municipal corporation, religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding them, and shall be assessed in their names. (R. S. Sec. 2733.)

EXEMPT PROPERTY.

Schoolhouses, churches, colleges, etc.

SECTION 5349. Public school houses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free

education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (R. S. Sec. 2732.)

Graveyards.

SECTION 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation. (R. S. Sec. 2732.)

State or U. S. property.

SECTION 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation. (R. S. Sec. 2732.)

Courthouses, jails, etc.

SECTION 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (R. S. Sec. 2732.)

Lands, etc. to support poor.

SECTION 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision thereof for public purposes, and property belonging to institutions of public charity only, shall be exempt from taxation. (R. S. Sec. 2732.)

Armory buildings, etc.

SECTION 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation. (R. S. Sec. 2732.)

Fire engines, etc.

SECTION 5355. Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation. (R. S. Sec. 2732.)

Market houses and halls.

SECTION 5356. Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation. (R. S. Sec. 2732.)

Waterworks, etc.

SECTION 5357. Works, machinery, pipe-lines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation. (R. S. Sec. 2732.)

Stocks.

SECTION 5358. Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation. (R. S. Sec. 2732.)

Monuments and funds therefor.

SECTION 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation. (R. S. 2732.)

Certain sum.

SECTION 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner. (R. S. Sec. 2732.)

Certain lands used as site for monument.

SECTION 5361. Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose. (R. S. Sec. 2732a.)

Lands held by memorial association.

SECTION 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers' memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation. (83 v. 3 § 2.)

Prehistoric earthworks or historic buildings.

SECTION 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto. (97 v. 49 §§ 1, 2.)

Property of certain societies.

SECTION 5364. Real or personal property belonging to an incorporated post of the grand army of the republic, union veterans union, grand lodge of free and accepted masons, grand lodge of the independent order of odd fellows, grand lodge of the knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organization, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any such organizations shall not be required to return or list such property for taxation. (R. S. 2732-3.)

"Dunkers."

SECTION 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German baptists or dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation. (89 v. 383 § 1.)

LISTING PERSONAL PROPERTY.

Notice and form to be given by assessors; statement.

SECTION 5368. The listing of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be made between the second Monday of April and the third Monday of May, annually. The assessor, on or before the first Monday of May, annually, shall leave with each person, resident in his township or ward, of full age, and not an insane person, or at the office, usual place of residence or business of each person, a written or printed notice, requiring such person to make out for the assessor a statement for the property which, by law, he is required to list, accompanied with printed forms, in blank, for such statement. The assessor, at the time he delivers such notice and blank forms, shall demand and receive such statement, unless such person requires further time to make it out, in which case he shall call for it before the third Monday of May. (R. S. Sec. 2747.)

NOTE: Said section 5368 was amended by Sec. 6 of the Warnes Law immediately following, in so far as the latter conflicts.

Section 5584.

Time when property shall be listed or returned and when liability attaches.

SECTION 5584. (§ 6.) Whenever any property is by existing provision of law required to be listed or returned for taxation at any time between the second Monday of April and the third Monday of May, in any year, such property shall be listed or returned between the first Monday of April and the first Monday of June, annually; whenever any property is by any existing provision of law required to be valued as of the day preceding the second Monday of April, in any year, such property shall be valued as of the day preceding the first Monday of April, annually; and whenever the liability of any person or of any property to taxation is by any existing provision of law to be determined by reference to the day preceding the second Monday of April, said liability shall be determined by reference to the day preceding the first Monday of April; provided, that the provisions of this section shall not apply in any case where property is by an existing provision of law required to be returned for taxation to, or to be valued by, the tax commission of Ohio; nor in any case where the liability of any person or of any property to taxation is by any existing provision of law required to be originally determined by the tax commission.

Oath of party listing; fixing values.

SECTION 5369. A person or party so listing property, or other items named in the statement described in the next preceding section, shall take and subscribe an oath or affirmation according to law, to be administered by the assessor, to the effect, adapting the form to the capacity in which the person making the return acts, that the statement contains, as he verily believes, a true account of all the taxable personal property, moneys, credits, and investments in bonds, stocks, joint-stock companies, annuities or otherwise, owned or controlled by such person for his own use, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, factor, agent, or otherwise, and also of all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, held for him, or any one residing in this state, for whom he is required by law to list, by any person residing in or out of this state, and not listed for taxation in pursuance of law in this state by such holder, and every interest and right, legal or equitable, of the person listing and of those for whom he is required by law to list in bonds, stocks, joint-stock companies, or otherwise, which he is required by law to list for taxation, and that the value affixed to each of said items is the value thereof as ascertained by the usual selling price thereof for cash, at voluntary sales thereof, at the time and place of listing; and if there is no usual selling price, then at such price as could be obtained therefor in money, at such time and place, and that he has not made an acknowledgment or agreement, or contracted a debt, without receiving an adequate consideration therefor or resorted to any devise, or created a trust, or sold or exchanged or disposed of money, property, or effects, which were taxable

in this state, for United States bonds or other non-taxable securities or moneys, for the purpose of evading taxation, or diminishing the amount of his return for taxation, and that all interest that he has or owns in any credit or evidence of indebtedness, secured in any manner, upon real estate or personal property, situated outside of the county in which he resides, or in taxable stocks or bonds, or in stocks or bonds of a foreign corporation, has been duly listed by him for taxation. (R. S. Sec. 2749.)

Who shall list personal property.

SECTION 5370. Each person of full age and sound mind shall list the personal property of which he is the owner, and all moneys in his possession, all moneys invested, loaned, or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation, and all moneys deposited subject to his order, check or draft; all credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; and all money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties, it is considered as security merely. The property of a ward shall be listed by his guardian, of a minor child, idiot, or lunatic having no guardian by his father, if living; if not, by his mother, if living, and if neither father nor mother is living, by the person having such property in charge; of a person for whose benefit property is held in trust, by the trustees; of an estate of a deceased person, by his executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of a company, firm, or corporation, by the president or principal accounting officer, partner or agent thereof; and all surplus or undivided profits held by a society for savings or bank having no capital stock, by the president or principal accounting officer. (R. S. Sec. 2734.)

Where personal property shall be listed.

SECTION 5371. A person required to list property, on behalf of others, shall list it in the township, city, or village in which he would be required to list it if such property were his own. He shall list it separately from his own, specifying in each case the name of the person, estate, company, or corporation, to whom it belongs. Merchants' and manufacturers' stock, and personal property upon farms shall be listed in the township, city, or village in which it is situated. All other personal property, moneys, credits, and investments, except as otherwise specially provided, shall be listed in the township, city, or village in which the person to be charged with taxes thereon resides at the time of the listing thereof, if such person resides within the county where the property is listed, and if not, then in the township, city, or village where the property is when listed. (R. S. Sec. 2735.)

In whose name listed.

SECTION 5372. Personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies, or otherwise, shall be listed in the name of the person who was the owner thereof on the day preceding the second Monday of April, in each year. No person shall be required to list for taxation any shares of the capital stock of a company, the capital stock of which is taxed in the name of such company. (R. S. Sec. 2746.)

When person a resident for taxation purposes.

SECTION 5373. A person who has had his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall be a resident of this state for the purpose of taxation, and the personal property which he is required by law to list shall be taxable therein, unless, on or before that day he has changed his place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state. The fact that a person who has so changed his actual place of abode, within six months from so doing, again abides within this state, shall be prima facie evidence that he did not intend permanently to have his actual place of abode without this state. Such person, so changing his actual place of abode and not intending permanently to continue it without this state and not having listed his property for taxation as a resident of this state, for the purpose of having his property listed for taxation within this state, shall be deemed to have resided on the day when such property should have been listed, at his last actual or habitual place of abode within this state. The fact that a person whose actual or habitual place of abode during the greater portion of such twelve months has been within this state, does not claim or exercise the right to vote at public elections within this state, shall not of itself constitute him a non-resident of this state within the meaning of this section. (R. S. Sec. 2735a.)

Effect of preceding section.

SECTION 5374. A person or property subject to taxation within the state, shall not be relieved therefrom by the next preceding section nor shall any provision thereof repeal any statute now in force as to the taxation of personal property. (R. S. Sec. 2735a.)

When and what property to be listed.

SECTION 5375. A person required to list property, upon receiving a blank for that purpose from the assessor, or, within five days thereafter, shall make out and deliver, annually, to the assessor, a statement, verified by his oath, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, annuities, or otherwise, in his possession, or under his control, on the day preceding the second Monday of April of that year, which he is required to list for taxation, either as owner or holder thereof, or as parent, husband, guardian, trustee, executor, administrator, receiver, accounting officer, partner, agent, factor, or otherwise. (R. S. Sec. 2736.)

What statement shall contain and order thereof.

SECTION 5376. Such statement shall truly and distinctly set forth: first, the number of horses, and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules, and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs, and the value thereof; sixth, the number of pleasure carriages, of every kind, and the value thereof; seventh, the total value of all articles of personal property, not included in the preceding or succeeding classes; eight, the number of watches, and the value thereof; ninth, the number of pianos and organs, and the value thereof; tenth, the average value of the goods and merchandise, which such person is required to list as merchant; eleventh, the value of the property which such person is required to list as a banker, broker, or stock-jobber; twelfth, the average value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, moneys on hand or by deposit subject to order; fourteenth, the amount of credits as hereinbefore defined; fifteenth, the amount of all moneys invested in bonds, stocks, joint stock companies, annuities, or otherwise; sixteenth, the monthly average amount or value, for the time he held or controlled them, within the preceding year, of all moneys, credits, or other effects, within that time invested in, or converted into bonds or other securities of the United States or of this state, not taxed, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April. (R. S. Sec. 2737.)

When assessor to fix value.

SECTION 5377. An indebtedness created in the purchase of such bonds or securities shall not be deducted from the credits under the fourteenth item of the next preceding section, but the person making such statement may exhibit, to the assessor, the property covered by the first nine items of such section, and allow the assessor to fix the value thereof. In such case the oath of the person making the statement shall be in that regard only that he has fully exhibited the property covered by said nine items. (R. S. Sec. 2737.)

Persons having nothing to list must make oath.

SECTION 5378. An assessor shall require a person called upon to list property for taxation, and claiming to have none subject to taxation, either on his own account or for others, to make oath to the truth of such claim. (R. S. Sec. 2738.)

Listing of dogs.

SECTION 5379. A dog over three months of age shall be listed, either by the owner or by the assessor in the name of the owner, without affixing a valuation thereto. The owner, if he so desires, may affix a value thereto, without swearing to such valuation. A person who keeps or harbors a dog, or who knowingly permits the keeping or harboring of a dog upon his premises, for the purpose of such

listing and taxation, shall be the owner thereof. The assessor shall ascertain the owner or harborer of each dog within his territory, and may examine any person under oath for this purpose. (R. S. Sec. 2754.)

Penalty against assessor.

SECTION 5380. If the assessor fails to list a dog kept or harbored within his territory, he shall forfeit and pay to the state not less than twenty-five dollars nor more than seventy-five dollars. (98 v. 87 § 2.)

"Merchant" defined.

SECTION 5381. A person who owns or has in possession or subject to his control personal property within this state, with authority to sell it, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from a place out of this state for the purpose of being sold at a place within this state, is a merchant. (R. S. Sec. 2740.)

Valuation of certain merchandise.

SECTION 5382. When a person is required by this chapter to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant. In estimating the value thereof, he shall take as the criterion the average value of such property, as provided in the next preceding section, which he has had from time to time in his possession or under his control during the year next previous to the time of making such statement, if he has been engaged in business so long, and if not, then during such time as he has been so engaged. Such average shall be ascertained by taking the amount in value on hand, as nearly as possible, in each month of the next preceding year in which he has been engaged in business, adding together such amounts and dividing the aggregate amount thereof by the number of months that he has been in business during such year. (R. S. Sec. 2740.)

Consignee, and commission merchant.

SECTION 5383. A consignee shall not be required to list for taxation the value of property, the product of this state, which has been consigned to him, for sale or otherwise, from a place within this state, nor the value of property consigned to him from another place for the sole purpose of being stored or forwarded, if in either case, he has no interest in such property, or any profit to be derived from its sale. A person engaged in selling property on commission and who does not retain control of such property longer than forty-eight hours is not a merchant within the meaning of the next two preceding sections. (R. S. Sec. 2740.)

Transient traders; their returns.

SECTION 5384. When a transient person locates in a city, village, or township, and offers to sell or otherwise dispose of books or other goods, wares, or merchandise, under the name of a gift book store or any other name or

designation, the assessor of the place where such person locates, shall forthwith demand of him the true value in money of his stock in trade. If such person neglects or refuses to return such value under oath, within twenty-four hours after such demand, the assessor shall determine the value as in other cases. In either case he shall forthwith return said valuation to the auditor of the county. (R. S. Sec. 2741.)

Listing of personal property by manufacturers.

SECTION 5385. A person who purchases, receives or holds personal property, of any description, for the purpose of adding to the value thereof by manufacturing, refining, rectifying, or by the combination of different materials with a view of making a gain or profit by so doing, as a manufacturer, and when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, he shall include therein the average value estimated, as hereafter provided, of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in manufacturing, combining, rectifying or refining, and of all articles which were at any time by him manufactured or changed in any way, either by combination or rectifying, or refining or adding thereto, which, from time to time, he has had on hand during the year next previous to the first day of April annually, if he has been engaged in such manufacturing business so long, and if not, then during the time he has been so engaged. (R. S. Sec. 2742.)

Ascertaining valuation thereof.

SECTION 5386. Such average value shall be ascertained by taking the value of all property subject to be listed on the average basis, owned by such manufacturer, on the last business day of each month the manufacturer was engaged in business during the year, adding such monthly values together and dividing the result by the number of months the manufacturer was engaged in such business during the year. Such results shall be the average value to be listed. A manufacturer shall also list at their fair cash value, all engines and machinery of every description used, or designed to be used, in refining or manufacturing, except such fixtures as are considered a part of any parcel or parcels of real property, and all tools and implements of every kind used, or designed to be used, for such purpose, owned or used by such manufacturer. (R. S. Sec. 2742.)

Merchant or manufacturer commencing business after certain day.

SECTION 5387. When a person commences business as a merchant or manufacturer after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business has not been previously entered on the proper assessor's list for taxation, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter. (R. S. Sec. 2743.)

Rules for valuing personal property generally.

SECTION 5388. In listing personal property, it shall be valued at the usual selling price thereof, at the time of listing, and at the place where it may then be. If there is no usual selling price known to the person whose duty it is to fix a value thereon, then at such price as is believed could be obtained therefor, in money, at such time and place. Investments in bonds, stocks, joint-stock companies, or otherwise, shall be valued at the true value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full value thereof, except that depreciated circulating notes shall be entered at their current value. A credit for a sum certain, payable in money, property of any kind, labor or service, shall be valued at its true value in money, except that if it is for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property or of such labor or service, at the place where payable. Annuities, or moneys receivable at stated periods, shall be valued at the sum which the person listing them believes them to be worth in money at the time of listing. (R. S. Sec. 2730.)

Valuing additions to tax duplicate.

SECTION 5389. Additions made to the tax list and duplicate by a board of equalization or the county auditor, as to valuation, shall be in strict accordance with the provisions of the next preceding section. (R. S. Sec. 2739a.)

Return by assessor when parties refuse to swear.

SECTION 5390. When a person, company, or corporation refuses or neglects to make return, or, on being requested to do so, refuses or neglects to swear to it, the assessor shall return the fact of such refusal or neglect by the words "refused to list," or "refused to swear," as the case may be. In such case, and in every case in which a company or corporation whose duty it is to make return of taxable property to the auditor refuses or neglects to make or verify such return, the auditor shall add to the amount returned, or ascertained, fifty per cent of such amount, and the amount thus increased shall be the basis of taxation for that year. (R. S. Sec. 2784.)

When assessor shall make the list.

SECTION 5391. When a person refuses or neglects to make or deliver to an assessor the statement required by law, or take and subscribe the oath thereto, the assessor shall proceed to ascertain the number of each description of the several enumerated articles of personal property and the value thereof, and the value of the unenumerated articles, and the value of the moneys, credits and investments of such person. For this purpose he may examine on oath any person whom he thinks has knowledge thereof. (R. S. Sec. 2750.)

Upon what information the assessor shall act.

SECTION 5392. When the failure to make or verify such statement is occasioned by the sickness or absence of the person who should make or verify it, or by his neglect

or refusal so to do, the assessor, if unable to obtain positive evidence of the items or value, may make the statement from general reputation and his own knowledge of facts and circumstances. (R. S. Sec. 2751.)

Oath of assessor to return.

SECTION 5395. The assessor, upon making return to the auditor of the lists and statements, shall take and subscribe an oath, administered by the auditor, or an official authorized to administer oaths, as follows:

I, ... assessor for ....., in the county of ....., do solemnly swear that the value of all personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of which a statement has been made to me by the person required by law to list them, is truly returned as set forth in such statement; that in each case where by law I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of a person, company or corporation, I have diligently, and by the best means in my power, endeavored to ascertain them; and that, as I verily believe, a full list, with the value thereof estimated by the rules prescribed by law, is set forth in the annexed return; that in no case have I knowingly omitted to demand of any person, of whom by law I was required to make such demand, a statement of the description and value of personal property, of the amount of moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise which he was required to list, or failed to endorse on any return made by me in cases in which the owner refused or neglected to list, or swear, the words "refused to list," or "refused to swear," or "failed to swear," as required by law, any person who purports to have been sworn as returned by me, or in any way connived at any violation or evasion of any of the requirements provided by law in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of any kind for taxation, and that I have returned to the county auditor the original statements made to me, of which I have made, and also the statistics which by law I am required to procure and return. (R. S. Sec. 2757.)

CORRECTION OF RETURNS.

Section 5583.

Further duties of district assessor in the listing and valuation of property.

SECTION 5583. § 5. Wherever any person, company, firm, partnership, association or corporation is by an existing provision of law required to return property to the county auditor for taxation, the same shall be returned to the district assessor; and whenever the county auditor is by any existing provision of law charged with any duty or vested with any powers in making up the original tax list, or in listing and valuing any property which has been omitted from

the tax list, or in correcting any returns or statements of property for taxation, either with respect to its valuation or amount, such duty shall devolve upon and be performed by the district assessor, and such power shall vest in him and be exercised by him; provided, that if the county auditor has reason to believe or is informed that any property subject to taxation in his county has been omitted from the tax list, or has been improperly valued or assessed, he shall notify the district assessor to that effect, and furnish him any facts and information within his knowledge bearing thereon.

Persons may make statement after assessor has made same.

SECTION 5397. When any person has been prevented from making or verifying a statement of property for taxation, by sickness or absence, and the assessor has made a statement for him, at any time before the assessment of taxes thereon by the county auditor, such person may make, vertify, and file with the auditor the proper statement. In such case before the auditor shall receive the statement the person making it must add to the ordinary affidavit, a statement to the effect that his failure to give to the assessor or verify the statement at the proper time was occasioned by sickness or absence. On the filing of such statement the auditor shall correct the statement made by the assessor. (R. S. Sec. 2752.)

Action of auditor upon false return or evasion of return.

SECTION 5398. If a person required to list property or make a return thereof for taxation, either to the assessor or county auditor, in the year 1911 or in any year thereafter makes a false return or statement, or evades making a return or statement, the county auditor for each year shall ascertain as near as practicable, the true amount of personal property, moneys, credits, and investments that such person ought to have returned or listed for the year 1911 or for any year thereafter for which the inquiries and corrections provided for in this chapter are made. To the amount so ascertained, as omitted for each year he shall add fifty per cent, multiply the omitted sum or sums, as increased by said penalty by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax list in his office, giving a certificate therefor to the county treasurer who shall collect it as other taxes. (R. S. Sec. 2781.)

Action of auditor upon omission of tax return.

SECTION 5399. If a person required to list property, or make a return thereof for taxation to the assessor or county auditor, or to a board, officer, or person, other than a board composed of officers of more than one county, in the year nineteen hundred and eleven or in any year or years thereafter fails to make a return or statement, or if such person makes a return or statement of only a portion of his taxable property, and fails to make a return as to the remainder thereof, or if he fails to return his taxable property or part thereof, according to the true value thereof in money, as provided by law, the county auditor for each year as to such property omitted and as to property not

returned or taxed according to its true value in money, shall ascertain as near as practicable the true amount of personal property, moneys, credits, and investments that such person ought to have returned or listed, and the true value at which it should have been taxed in his county for not exceeding the five years next preceding the year in which the inquiries and corrections provided for in this section and in the next preceding and the next two succeeding sections are made and not in any event prior to the year nineteen hundred and eleven, and multiply the omitted sum or sums by the rate of taxation belonging to said year or years, and accordingly enter the amount on the tax lists in his office, giving a certificate therefor to the county treasurer, who shall collect it as other taxes. The term "personal property," as used in this section, shall apply to all kinds of omitted property for the taxation of which, for any of the years in which it was omitted, provision has not been made by law. (R. S. Sec. 2781a.)

Exception as to property assessed by boards.

SECTION 5400. The power and duty of the county auditor under the provisions of the next preceding section, shall extend to all cases where property, taxable within his county, has for any reasons not been assessed and taxed according to its true value in money, as provided by law, except that where provision is made by law for the appraisement and assessment of property by a board composed of officers of more than one county, and such property or part thereof has escaped taxation, the duties provided in such section shall be performed by such board. The board, at any subsequent meeting, may appraise and assess such omitted property for the year or years so omitted, and certify its assessment to the proper officer or officers to be placed upon the tax lists of the proper county or counties for the collection of omitted taxes thereon in a like manner as current assessments are certified by said board, and such officer or officers shall give a certificate therefor to the county treasurer, as in other cases. (R. S. Sec. 2781a.)

False statement of personal property; duty of auditor.

SECTION 5401. The county auditor, if he has reason to believe, or is informed that a person has in the year nineteen hundred and eleven or in any year thereafter, given to the assessor a false statement of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed, in said year nineteen hundred and eleven or in any year thereafter at any time before the final settlement with the county treasurer to correct the return of the assessor, and charge such persons on the duplicate with the proper amount of taxes. To enable him so to do, he may issue compulsory process, and require

the attendance of any persons whom [who] he thinks have knowledge of the articles, or value of the personal property, money or credits, investment in bonds, stocks, joint stock companies, or otherwise, and examine such persons, on oath, in relation to such statement or return. The auditor, in all such cases, shall notify every such person, before making the entry on the tax-list and duplicate, that he may have an opportunity of showing that his statement or the return of the assessor was correct. The auditor, in all such cases shall file in his office a statement of the facts or evidence upon which he made such correction; but, he shall not reduce the amount returned by the assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. (R. S. Sec. 2782.)

Costs and expenses.

SECTION 5402. If a person makes a false statement of the amount of property for taxation, to wholly or partially evade the payment of taxes, he shall pay all costs and expenses that may be incurred under the provisions of the next preceding section, and like fees and costs shall be allowed and paid as are allowed by law, for similar services, and if not paid, may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners. In all cases under such section where the statement is found correct, and no intention to evade the payment of taxes appears, the costs and expenses incurred shall be paid out of the county treasury of the proper county, on the order of the county auditor. (R. S. Sec. 2782.)

Penalties.

SECTION 5403. When a person summoned to appear before the county auditor and give testimony, under the provisions of the next two preceding sections, or in proceedings against companies or corporations required to make return to the county auditor for taxation, neglects or refuses to appear, or neglects or refuses to answer a question that is put to him by the auditor touching the matter under examination, the auditor shall apply to the probate judge of the county to issue a subpoena for the appearance of such person before him. On the application of the county auditor, the probate judge shall issue a subpoena for the appearance of such person forthwith before him to give testimony. If any person so summoned fails to appear, or appearing, refuses to testify, he shall be subject to like proceedings and penalties for contempt as witnesses in actions pending in the probate court. (R. S. Sec. 2783.)

Section 5403-1.

Subsequent additions prohibited and changes in valuations not allowed.

SECTION 5403-1. § 2. From and after the passage of this act no county auditor, assessor or other officer shall place upon the tax list or duplicate for taxation as of the year nineteen hundred and ten, or as of any year preceding said year, any personal property which should have been assessed for taxation as of such year but which was not

returned for taxation therein; nor shall any such officer change in any manner the valuation of the year nineteen hundred and ten, or for any preceding year, of personal property returned for taxation in such year, any act heretofore passed to the contrary notwithstanding; and all acts and parts of acts insofar as they relate to the assessment and valuation of personal property for taxation for the year nineteen hundred and ten, or any preceding year, and insofar as they are inconsistent with the provisions of this section, are hereby repealed. (Act of May 31, 1911, 102 v. 266, § 2.)

Secretary shall compile statistics.

SECTION 173. The secretary of state shall annually prepare from the official reports and from other reliable sources to which he may have access, full, accurate and intelligible tables of the statistics of the state, and report the same to the general assembly, at its next session. (R. S. Sec. 139.)

Officers must answer questions; penalty.

SECTION 174. Each state, county and other officer under the laws of this state, shall answer fully, promptly and without compensation, such special and general questions for securing statistical information as the secretary of state may propose. If any officer refuses or neglects to furnish promptly full and accurate answers to any such questions, he shall forfeit and pay not less than five dollars nor more than fifty dollars, to be recovered by civil action in the name of the state. When directed by the secretary of state, the prosecuting attorney of the proper county shall institute and prosecute such action and pay the amount collected into the county treasury. (R. S. Sec. 140.)

Statistics of all other officers returnable to secretary.

SECTION 175. All classes of statistics now returnable, or hereafter made returnable to the auditor of state, attorney general, or other officer, shall be transferred by such officer to the secretary of state, subject to the use of such officer so far as necessary in the discharge of his duties. (R. S. Sec. 141.)

Shall administer an oath.

SECTION 3355. The assessor shall actually administer an oath, as required by law, to each person upon whom he calls to list property for taxation, and personally urges and insists upon a strict compliance with law in the making of such list. Should an assessor neglect to administer such oath, or knowingly omit the performance of any other duty, for every such offense he shall be fined not less than ten nor more than two hundred dollars, and stand committed until the fine and costs are paid. He shall not be liable for failure to administer it if the person declines to take such oath, or is unable from sickness or absence. (R. S. Sec. 1521.)

Statistics to be gathered and returned by assessors.

SECTION 3356. Annually, at the time of taking the lists of personal property for taxation, the assessor shall require and take for each person, company and corporation in his township or precinct verified by oath, the statements for the preceding year following:

The number of sheep killed by dogs, their value, and the number of sheep injured by dogs, and the estimate of the amount of damages by such injury; the number of acres put in wheat, rye, barley, corn, oats, and buckwheat, and the number of bushels of each produced; the number of acres in timothy and other grass, except clover, and the number of tons of grass and bushels of seed produced therefrom; the number of acres in clover, the number of tons of hay made therefrom, the number of bushels of seed obtained therefrom, and the number of acres of clover plowed under for manure; the number of acres planted in tobacco, and the number of pounds obtained therefrom; the number of acres put in flax, the number of pounds of fiber gathered, and the number of bushels of seed obtained; the number of acres planted in sorgo, the number of gallons of syrup, and pounds of sugar manufactured; the number of pounds of maple sugar, and the number of gallons of maple syrup manufactured; the number of pounds, each, of butter and cheese manufactured; the number of acres planted in potatoes, and the number of bushels produced; the number of acres planted in sweet potatoes, and the number of bushels produced; the number of acres in vineyard, the number of acres planted within the year, the number of pounds of grapes gathered, and the number of gallons of wine produced; the number of pounds of wool shorn; the number of acres in orchard, and the number of bushels of apples, peaches, cherries, plums, and pears produced; the number of acres used for pasturage, and number of acres not cultivated or pastured; the number of hives of bees, and the number of pounds of honey produced; the number of dozen of eggs shipped to places beyond the state; the number of acres sowed, planted or to be sowed in wheat, rye, barley, oats, corn, and potatoes, for the harvest of the then present year.

* * * * * * * *

Return of statistics; agricultural statistics.

SECTION 3357. At the time he returns the lists of personal property for taxation, the assessor shall make return of all such statistics to the county auditor. On or before the first day of August, each year, the county auditor shall make return to the auditor of state of all statistics returned to his office, except those statistics under the head of "Agriculture," which he shall return to the secretary of state board of agriculture, on or before the tenth day of July, each year, and the secretary of agriculture shall compile and publish them in the monthly crop and stock bulletins and annual report issued by the state department of agriculture. (R. S. Sec. 1523.)

Penalty for not making out and returning statistics.

SECTION 3358. An assessor who neglects or refuses to make out and return statistics as herein required, shall forfeit and pay to the state not less than twenty nor more than one hundred dollars, to be recovered by action which

shall be brought by the prosecuting attorney, on the request of the auditor of state. The amount recovered, shall be paid into the state treasury to the credit of the school fund. (R. S. Sec. 1524.)

Penalty for refusing to make statements.

SECTION 3359. Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them, herein required, shall forfeit and pay to the state not less than fifty nor more than one hundred dollars, to be recovered and paid as provided in the next preceding section. (R. S. Sec. 1525.)

Quadrennial enumeration of unfortunates.

SECTION 3360. Quadrennially at the time of taking a list of property for taxation, each assessor shall take an enumeration of all deaf and dumb, blind, epileptic and epileptic insane, insane and idiotic persons, whose usual place of residence is in any family, jail or infirmary in his township or precinct, on the day preceding the second Monday of April, with their names in full, their age, sex, race, residence, whether in charge of parents or guardian, and, where known, the cause and duration of such deficiency. He shall make a list of such deaf and dumb, blind, epileptic and epileptic insane, insane and idiotic persons, designating those of each class, and the names of their parents or guardians, and post-office address, and return it to the county auditor, on or before the third Monday of May in the same year. (R. S. Sec. 1526.)

Abstract of returns of epileptics and epileptic insane.

SECTION 3361. Quadrennially, on or before the third Saturday in August, on blanks to be furnished by such manager, the auditor of each county shall make and transmit to the manager of the Ohio hospital for epileptics, a duly certified abstract of the enumeration returns of epileptics and epileptic insane, so made to him by the assessors, and at the same time make and furnish the probate judge of his county a like certified abstract of epileptics and epileptic insane in the county, as returned by the assessors. For making and transmitting such abstract, the auditor shall receive eight cents per hundred words, to be paid from the county treasury on the allowance of the county commissioners. (R. S. Sec. 1526a.)

Plats presented to auditor for assessment.

SECTION 5568. When any person lays out a village or city, or any addition thereto, before the plat thereof is recorded, he shall present it to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat in like manner as new structures are valued. Thereupon such lots or parcels shall be entered on the tax list in lieu of the land included therein. In making such valuation, regard shall be had to the next preceding quadrennial valuation of real estate, so that the said lots shall, as near as practicable, be equalized with adjacent lands and lots according to such quadrennial valuation. (R. S. Sec. 2707.)

CIGARETTES.

Assessors' returns.

SECTION 5897. An assessor shall return to the county auditor, with his other returns, a statement upon a blank to be furnished by such auditor for that purpose, of each place in his jurisdiction where such business is conducted, showing the name of the person, firm, company, corporation or co-partnership engaged therein, a brief and accurate description of the premises where it is conducted, and by whom owned. Such statement shall be signed and verified by such person, firm, company, corporation or co-partnership. (91 v. 311 § 4.)

Penalty for failure to make returns.

SECTION 5898. If such person, firm, company, corporation or co-partnership, fails or refuses to furnish the requisite information for such statement, or to sign or verify it, that fact shall be returned by the assessor, and the assessment shall be four times the amount provided in this chapter. The person, firm, company, corporation or co-partnership entering into such business after the assessor has made such return, before so doing shall make the return herein required to the county auditor, and, failing to do so, such assessment shall be four times the amount provided in this chapter. (91 v. 311 § 4.)

Informer to receive.

SECTION 5899. A person furnishing the information to the county auditor upon which the tax is recovered against a person, firm, company, corporation or co-partnership for selling, exchanging or disposing of cigarettes, cigarette wrappers or a substitute for either, or attempting to do so, without having paid the assessments provided in this chapter, shall be entitled to one-half of the assessment and penalty so recovered. (91 v. 311 § 4.)

Provisions as to certain sections.

SECTION 5902. The provisions of sections sixty hundred and seventy-seven, sixty hundred and seventy-eight, sixty hundred and seventy-nine, sixty hundred and eighty, sixty hundred and eighty-five, sixty hundred and eighty-six and sixty hundred and ninety-two, sixty-one hundred and sixty-one hundred and one are hereby extended to this chapter so far as they can be made to apply. (91 v. 314 § 11.)

INTOXICATING LIQUORS.

Assessors' returns.

SECTION 6081. Each assessor shall return to the county auditor, with his other returns, upon a blank to be furnished by the auditor for that purpose a statement, as to each place within his jurisdiction where such business is conducted, showing the name of the person, corporation or co-partnership engaged therein, a brief and accurate description of the premises where it is conducted, and by whom owned. Such statement shall be signed and verified before the assessor by such person, corporation, or co-partnership (100 v. 89 § 5.)

Penalty.

SECTION 6082. If such person, corporation or co-partnership, on demand, refuses or fails to furnish the requisite information for the statement, or to sign or verify it, such fact shall be returned by the assessor, and thereupon the assessment on said business shall be fifteen hundred dollars. If such assessment is not paid when due, there shall be added a penalty thereto of twenty per cent which shall be collected therewith. (100 v. 89 § 5.)

Statement in such return.

SECTION 6083. The statement named in section sixty hundred and eighty-one, shall also contain the following questions and answers thereto:

1. Are you, or if a firm, is any member of your firm an alien or an unnaturalized resident of the United States?

2. Have you, or has any member of your firm or any officer of your corporation, ever been convicted of a felony?

3. Have you, within the past twelve months, knowingly permitted gambling to be carried on, in, upon or in connection with your place of business?

4. Have intoxicating liquors been sold at your place of business to minors, except on the written order of their parents, guardians or family physicians, or to persons intoxicated or in the habit of getting intoxicated, within the past twelve months, with your knowledge?

5. Have you knowingly permitted improper females to visit your place of business within the past twelve months? (100 v. 89 § 5.)

GENERAL CODE.

CORPORATIONS GENERALLY AND BANKS AND BANKERS.

CORPORATIONS GENERALLY.

SECTION
5404. Corporation returns.
5405. Valuation by county auditor; apportionment.
5406. Duty of county auditor.

BANKS AND BANKERS.

5407. "Bank" and "bankers" defined.
SECTION
5408. Shares or capital of banks, incorporated or unincorporated.
5409. Tax on real estate of bank.
5410. Names of stockholders and shares of each.
5411. Return made by cashier, etc., to auditor.
5412. Auditor to fix value of bank shares or property.
5413. When bank fails to make return.
5414. Penalty for making false return.

The duties of the county auditor under the following sections are now vested in the district assessor by virtue of Sec. 5 of the Warnes Law.

CORPORATIONS GENERALLY.

Corporation returns.

SECTION 5404. The president, secretary, and principal accounting officer of every incorporated company, except banking or other corporations whose taxation is specifically provided for, for whatever purpose they may have been created, whether incorporated by a law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property thereof, and all real estate necessary to the daily operations of the company, moneys and credits of such company or corporation within the state, at the true value in money. (102 v. 60.)

Valuation by district assessor.

SECTION 5405. Return shall be made to the several auditors of the respective counties where such property is situated, together with a statement of the amount thereof which is situated in each township, village, city, or taxing district therein. Upon receiving such returns, the auditor shall ascertain and determine the value of the property of such companies, and deduct from the aggregate sum so found of each, the value as assessed for taxation of any real estate included in the return. The value of the property of each of such companies, after so deducting the value of all the real estate included in the return, shall be apportioned by the auditor to such cities, villages, townships, or taxing districts, pro rata, in proportion to the value of the real estate and fixed property included in the return, in each of such cities, villages, townships, or taxing districts. The auditor shall place such apportioned valuation on the tax duplicate and taxes shall be levied and collected thereon at the same rate and in the same manner that taxes are levied and collected on other personal property in such township, village, city or taxing district. (102 v. 60.)

Apportionment

Duty of district assessor.

SECTION 5406. The auditor of each county, on or before the first Monday of May, annually, shall furnish the president, secretary, principal accounting officer, or agent as provided in the next two preceding sections, the necessary blanks for the purpose of making such returns, but neglect or failure on the part of the county auditor to furnish such blanks shall not excuse such president, secretary, accountant, or agent, from making the returns within the time specified herein. If the county auditor to whom returns are made is of the opinion that false or incorrect valuations have been made, that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or if no return has been made to the county auditor, he must have the property valued and assessed. This section and the next preceding section shall not tax any stock or interest held by the state in a joint stock company. (R. S. Sec. 2744.)

BANKS AND BANKERS.

"Bank" and "bankers" defined.

SECTION 5407. A company, association, or person, not incorporation under a law of this state or of the United States, for banking purposes, who keeps an office or other place of business, and engages in the business of lending money, receiving money on deposit, buying and selling bullion, bills of exchange, notes, bonds, stocks, or other evidences of indebtedness, with a view to profit, is a bank, or banker, within the meaning of this chapter. (R. S. Sec. 2758).

Shares or capital of banks, incorporated or unincorporated.

SECTION 5408. All the shares of the stockholders in an incorporated bank or banking association, located in this state, incorporated or organized under the laws of the state or of the United States, and all the shares of the stockholders in an unincorporated bank, located in this state, the capital stock of which is divided into shares held by the owners of such bank, and the capital employed, or the property representing it, in an unincorporated bank the capital stock of which is not divided into shares, located in this state, shall be listed at the true value in money, and taxed only in the city, ward, or village where such bank is located. (R. S. Sec. 2762.)

Tax on real estate of bank.

SECTION 5409. The real estate of a bank or banking association shall be taxed in the place where it is located, in like manner as the real estate of persons is taxed. (R. S. Sec. 2763.)

Names of stockholders and shares of each.

SECTION 5410. There shall be kept in the office at all times where the business of such bank or banking association is transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each, which at all times during business hours shall be open to the inspection of all officers who are

or may be authorized to list or assess the value of such shares for taxation. (R. S. Sec. 2764.)

Return made by cashier, etc., to auditor.

SECTION 5411. The cashier of each incorporated bank, and the cashier, manager or owner of each unincorporated bank, shall return to the auditor of the county in which such bank is located, between the first and second Mondays of May, annually, a report in duplicate under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding the said second Monday, with a full statement of the names and residences of the stockholders therein, the number of shares held by each and the par value of each share, and of the amount of capital employed by unincorporated banks, not divided into shares, and the name, residence and proportional interest of each owner of such bank. (R. S. Sec. 2765.)

Auditor to fix value of bank shares or property.

SECTION 5412. Upon receiving such report the county auditor shall fix the total value of the shares of such banks, and the value of the property representing the capital employed by unincorporated banks, the capital stock of which is not divided into shares, each, according to their true value in money, and deduct from the aggregate sum so found, of each, the value of the real estate included in the statement of resources as it stands on the duplicate. Thereupon he shall make and transmit to the annual state board of equalization for banks a copy of the report so made by the cashier, manager or owner with the valuation of such shares or property representing capital employed as so fixed by the auditor. (R. S. Sec. 2766.)

When bank fails to make return.

SECTION 5413. If a bank fails to make and furnish to the county auditor the statement required, within the time herein fixed, the auditor shall examine the books of the bank; and also any officer or agent thereof under oath, with such other persons as he deems proper, and make such statement. The auditor shall have like powers and the probate judge of the county shall exercise like powers, and perform like duties in aid of the auditor in the performance of his duties under this section, as are authorized by law in cases where the county auditor is informed, or has reason to believe, that any person has failed to make a return, or has made a false return for taxation. The statement so made out by the auditor shall stand as the statement required to be made by the cashier. (R. S. Sec. 2769.)

Penalty for making false return.

SECTION 5414. A bank officer who fails to make out and furnish to the county auditor the return required by section fifty-four hundred and eleven, or wilfully makes a false statement in such return, shall forfeit not more than one hundred dollars together with the costs and other expenses incurred by the auditor or other proper officer in obtaining such statement. (R. S. Sec. 2769.)

The Ohio State University
3 2435 00350 0170
HJ4591O31915
001
THE TAX LAWS OF OHIO AS CODIFIED AND REV

THE OHIO STATE UNIVERSITY BOOK DEPOSITORY
D AISLE SECT SHLF SIDE POS ITEM C
8 04 37 05 8 14 003 6